

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Department of Veterans Affairs Act is
5 amended by adding Section 2e as follows:

6 (20 ILCS 2805/2e new)

7 Sec. 2e. The Asthma and Lung Research Fund. There is
8 created in the State treasury the Asthma and Lung Research
9 Fund. Subject to appropriation, the Department must make
10 grants from the fund for the Asthma Clinical Research Program
11 administered by the American Lung Association.

12 Section 10. The State Finance Act is amended by adding
13 Section 5.95 as follows:

14 (30 ILCS 105/5.95)

15 Sec. 5.95. The Asthma and Lung Research Fund.

16 Section 15. The Illinois Income Tax Act is amended by
17 adding Section 507Y as follows:

18 (35 ILCS 5/507Y new)

19 Sec. 507Y. Asthma and Lung Research checkoff. The
20 Department must print on its standard individual income tax
21 form a provision indicating that if the taxpayer wishes to
22 contribute to the Asthma and Lung Research Fund, as
23 authorized by this amendatory Act of the 93rd General
24 Assembly, he or she may do so by stating the amount of the
25 contribution (not less than \$1) on the return and that the
26 contribution will reduce the taxpayer's refund or increase
27 the amount of payment to accompany the return. Failure to

1 remit any amount of increased payment reduces the
2 contribution accordingly. This Section does not apply to an
3 amended return.

4 Section 20. The Illinois Income Tax Act is amended by
5 changing Sections 509 and 510 as follows:

6 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

7 Sec. 509. Tax checkoff explanations. All individual
8 income tax return forms shall contain appropriate
9 explanations and spaces to enable the taxpayers to designate
10 contributions to the following funds: the Child Abuse
11 Prevention Fund, ~~to~~ the Illinois Wildlife Preservation Fund
12 (as required by the Illinois Non-Game Wildlife Protection
13 Act), ~~to~~ the Alzheimer's Disease Research Fund (as required
14 by the Alzheimer's Disease Research Act), ~~to~~ the Assistance
15 to the Homeless Fund (as required by this Act), ~~to~~ the Penny
16 Severns Breast and Cervical Cancer Research Fund, ~~to~~ the
17 National World War II Memorial Fund, ~~to~~ the Prostate Cancer
18 Research Fund, the Multiple Sclerosis Assistance Fund, ~~and to~~
19 the Korean War Veterans National Museum and Library Fund, and
20 the Asthma and Lung Research Fund.

21 Each form shall contain a statement that the
22 contributions will reduce the taxpayer's refund or increase
23 the amount of payment to accompany the return. Failure to
24 remit any amount of increased payment shall reduce the
25 contribution accordingly.

26 If, on October 1 of any year, the total contributions to
27 any one of the funds made under this Section do not equal
28 \$100,000 or more, the explanations and spaces for designating
29 contributions to the fund shall be removed from the
30 individual income tax return forms for the following and all
31 subsequent years and all subsequent contributions to the fund
32 shall be refunded to the taxpayer.

1 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
2 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.
3 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651, eff.
4 7-11-02; 92-772, eff. 8-6-02; revised 1-2-03.)

5 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

6 Sec. 510. Determination of amounts contributed. The
7 Department shall determine the total amount contributed to
8 each of the following: the Child Abuse Prevention Fund, the
9 Illinois Wildlife Preservation Fund, the Assistance to the
10 Homeless Fund, the Alzheimer's Disease Research Fund, the
11 Penny Severns Breast and Cervical Cancer Research Fund, the
12 National World War II Memorial Fund, the Prostate Cancer
13 Research Fund, the Multiple Sclerosis Assistance Fund, and
14 the Korean War Veterans National Museum and Library Fund, and
15 the Asthma and Lung Research Fund; and shall notify the State
16 Comptroller and the State Treasurer of the amounts to be
17 transferred from the General Revenue Fund to each fund, and
18 upon receipt of such notification the State Treasurer and
19 Comptroller shall transfer the amounts.

20 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
21 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;
22 92-198, eff. 8-1-01; 92-651, eff. 7-11-02; 92-772, eff.
23 8-6-02.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.